

Title 36: TAXATION
Chapter 102: PROPERTY TAX ADMINISTRATION

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Maine Revised Statutes
Title 36: TAXATION
Chapter 102: PROPERTY TAX ADMINISTRATION

Subchapter 1: BUREAU OF REVENUE SERVICES

§301. STATE TAX ASSESSOR

The responsibility for the direction, supervision and control of the administration of all property tax laws in the State is vested in the State Tax Assessor, except for such portion of those activities expressly delegated by this chapter to the primary assessing areas or municipal assessing units or those activities expressly prohibited by this chapter to the Bureau of Revenue Services. The State Tax Assessor shall take all necessary and legal means to ensure that the intent of this chapter is fulfilled. [1975, c. 545, §4 (AMD); 1997, c. 526, §14 (AMD).]

SECTION HISTORY

1973, c. 620, §10 (NEW). 1975, c. 545, §4 (AMD). 1997, c. 526, §14 (AMD).

§302. UNORGANIZED TERRITORIES

The Bureau of Revenue Services shall be responsible for the performance of the assessing function in the unorganized territory of the State and this territory shall constitute a single primary assessing unit. [1975, c. 545, §4 (AMD); 1997, c. 526, §14 (AMD).]

SECTION HISTORY

1973, c. 620, §10 (NEW). 1975, c. 545, §4 (AMD). 1997, c. 526, §14 (AMD).

§303. ORGANIZED TERRITORY

The organized territory of the State shall be divided into primary assessing areas and municipal assessing units on or before July 1, 1979. The foregoing division shall be made by the State Tax Assessor utilizing the following criteria as appropriate. [1979, c. 666, §8 (AMD).]

1. Primary assessing areas. Primary assessing areas, including both primary assessing units and multi-municipal primary assessing districts, shall be established by:

- A. Giving consideration to existing municipal and School Administrative District lines without regard to existing county lines; [1975, c. 545, §5 (RPR).]
- B. Utilizing such factors as geography, distance, number of parcels, urban characteristics, sales activity and other factors the State Tax Assessor believes important; [1979, c. 666, §8 (AMD).]
- C. If the State Tax Assessor wishes, the appointment of an advisory committee to assist him in making the division and in establishing assessing standards; and [1979, c. 666, §8 (AMD).]
- D. Determining the boundaries of such areas and, after appropriate hearing by interested parties, as conditions and personnel warrant. [1975, c. 545, §5 (RPR).]

Primary assessing areas, both single units and districts, shall be reviewed at least every 10 years by the State Tax Assessor. When conditions justify alteration of the boundaries of the primary assessing areas, the State Tax Assessor may so order after appropriate hearing. Any municipality may withdraw from designation as a primary assessing area upon proper notice.

[1979, c. 666, §8 (AMD) .]

2. Municipal assessing units. Any municipality may decide not to be designated as a primary assessing area and shall be designated a municipal assessing unit. If the municipal assessing unit hires a professional full-time assessor, he shall be subject to the certification requirements of sections 311 and 312.

[1979, c. 666, §8 (AMD) .]

SECTION HISTORY

1973, c. 620, §10 (NEW). 1975, c. 19, §§1,2 (AMD). 1975, c. 545, §5 (RPR). 1975, c. 765, §5 (AMD). 1979, c. 666, §8 (AMD).

§304. ESTABLISHMENT OF PRIMARY ASSESSING AREAS

The State Tax Assessor shall, by order, establish each primary assessing area. The order shall be directed to the municipal officers. The issuance of said order shall be conclusive evidence of the lawful organization of the primary assessing area and a copy of said order shall be filed in the office of the Secretary of State. [1975, c. 545, §6 (RPR).]

The governing body of the primary assessing area shall determine the initial budget for the primary assessing area and, if a primary assessing district, the warrant for each participating municipality's share of expenses. The sums due on said warrant shall be paid on demand to the primary assessing district. The warrant shall be enforced in the same manner as state or county tax warrants. [1975, c. 545, §6 (RPR) .]

SECTION HISTORY

1973, c. 620, §10 (NEW). 1975, c. 19, §3 (AMD). 1975, c. 545, §6 (RPR). 1975, c. 765, §6 (AMD).

§305. ADDITIONAL DUTIES

In addition to any other duties of the Bureau of Revenue Services provided in this chapter, it shall: [1975, c. 78, §21 (AMD); 1997, c. 526, §14 (AMD).]

1. Just value. Certify to the Secretary of State before the first day of February the equalized just value of all real and personal property in each municipality and unorganized place that is subject to taxation under the laws of this State, except that percentage of captured assessed value located within a tax increment financing district that is used to finance that district's development plan, the captured assessed value located within a municipal affordable housing development district and the valuation amount by which the current assessed value of commercial and industrial property within a municipal incentive development zone, as determined in Title 30-A, section 5284, exceeds the assessed value of commercial and industrial property within the zone as of the date the zone is approved by the Commissioner of Economic and Community Development, known in this subsection as the "sheltered value," up to the amount invested by a municipality in infrastructure improvements under an infrastructure improvement plan adopted pursuant to Title 30-A, section 5283. The equalized just value must be uniformly assessed in each municipality and unorganized place and be based on 100% of the current market value. It must separately show for each municipality and unorganized place the actual or estimated value of all real estate that is exempt from property taxation by law or is the captured value within a tax increment financing district that is used to finance that district's

development plan, as reported on the municipal valuation return filed pursuant to section 383, or that is the sheltered value of a municipal incentive development zone. The valuation as filed remains in effect until the next valuation is filed and is the basis for the computation and apportionment of the state and county taxes;

[2003, c. 426, §2 (AMD) .]

2. Services. Assist the primary assessing areas by providing appropriate technical services which may include, but not be limited to, the following,

A. Preparation of information or manuals, or both, concerning construction values, prices, appraised guides, statistical tables and other appropriate materials; [1973, c. 620, §10 (NEW).]

B. Specialized assessing assistance in industrial, commercial and other difficult property assessments as determined by the State Tax Assessor; [1973, c. 620, §10 (NEW).]

C. Establishment of a coordinate grid system in connection with the Department of Agriculture, Conservation and Forestry for the purpose of uniform identification of property parcels; [2011, c. 655, Pt. EE, §21 (AMD); 2011, c. 655, Pt. EE, §30 (AFF); 2011, c. 657, Pt. W, §5 (REV).]

D. Assistance in the preparation of tax maps and methods of updating such maps; [1973, c. 620, §10 (NEW).]

E. Devising necessary forms and procedures; and [1973, c. 620, §10 (NEW).]

F. Advice concerning data processing application to assessing. [1973, c. 620, §10 (NEW).]

[2011, c. 655, Pt. EE, §21 (AMD); 2011, c. 655, Pt. EE, §30 (AFF); 2011, c. 657, Pt. W, §5 (REV) .]

3. Report. Provide a biennial statistical compilation and analysis of property tax assessment practices and pertinent property tax data on a state-wide basis;

[1973, c. 620, §10 (NEW) .]

4. Research. Provide a continuing program of property tax research to improve present laws and practices;

[1973, c. 620, §10 (NEW) .]

5. Rules and regulations. Promulgate, after appropriate notice and hearing, all rules and regulations necessary to carry into effect any of its duties and responsibilities; and

[2001, c. 564, §3 (AMD) .]

6. Report on changes in land ownership. On or before September 1st of each year, report to the Commissioner of Agriculture, Conservation and Forestry, the Commissioner of Inland Fisheries and Wildlife and the joint standing committee of the Legislature having jurisdiction over public lands on the transfer in ownership of parcels of land 10,000 acres or greater within the unorganized territory of the State. Using information maintained by the State Tax Assessor under section 1602 and section 4641-D, the bureau shall provide information for each transfer that includes:

A. Name of the seller; [2001, c. 564, §4 (NEW).]

B. Name of the buyer; [2001, c. 564, §4 (NEW).]

C. Number of acres transferred; [2001, c. 564, §4 (NEW).]

D. Classification of land; [2001, c. 564, §4 (NEW).]

E. Location by township and county; [2001, c. 564, §4 (NEW).]

F. Sale price; and [2001, c. 564, §4 (NEW).]

G. A brief description of the property. [2001, c. 564, §4 (NEW).]

[2011, c. 655, Pt. II, §8 (AMD); 2011, c. 655, Pt. II, §11 (AFF);
2011, c. 657, Pt. W, §6 (REV) .]

SECTION HISTORY

1973, c. 620, §10 (NEW). 1975, c. 272, §34 (AMD). 1983, c. 858, §3 (AMD). 1983, c. 859, §N3 (AMD). 1985, c. 650, §7 (AMD). 1987, c. 497, §10 (AMD). 1989, c. 508, §8 (AMD). 1989, c. 857, §74 (AMD). 1993, c. 696, §4 (AMD). 1995, c. 462, §A67 (AMD). 1997, c. 526, §14 (AMD). 2001, c. 564, §§3,4 (AMD). 2003, c. 426, §2 (AMD). 2011, c. 655, Pt. EE, §21 (AMD). 2011, c. 655, Pt. EE, §30 (AFF). 2011, c. 655, Pt. II, §8 (AMD). 2011, c. 655, Pt. II, §11 (AFF). 2011, c. 657, Pt. W, §§5, 6 (REV).

§306. DEFINITIONS

For the purpose of this chapter, the following terms have the following meanings. [2007, c. 627, §9 (AMD).]

1. Chief assessor. "Chief assessor" means the person who is primarily responsible for the assessing function in a primary assessing unit or primary assessing district, designated as such by the State Tax Assessor.

[2007, c. 627, §9 (AMD) .]

2. Hours of classroom training. "Hours of classroom training" means clock hours, not credit hours.

[2007, c. 627, §9 (AMD) .]

3. Municipal assessing unit. "Municipal assessing unit" means a municipality that has chosen not to be designated by the State Tax Assessor as a primary assessing area.

[2007, c. 627, §9 (AMD) .]

4. Primary assessing area. "Primary assessing area" means the basic geographic division of the State's territory for the purpose of property tax assessment and administration. A primary assessing area may be either a primary assessing unit or a primary assessing district.

A. [2007, c. 627, §9 (RP).]

B. [2007, c. 627, §9 (RP).]

[2007, c. 627, §9 (AMD) .]

4-A. Primary assessing district. "Primary assessing district" means a multimunicipal area of the State that has been designated by the State Tax Assessor as a primary assessing area.

[2007, c. 627, §9 (NEW) .]

4-B. Primary assessing unit. "Primary assessing unit" means a single municipality that has been designated by the State Tax Assessor as a primary assessing area.

[2007, c. 627, §9 (NEW) .]

5. Professional assessor. "Professional assessor" means a person who is employed full time by one or more municipalities or by a primary assessing area, 75% or more of whose time is devoted to assessment administration.

[2007, c. 627, §9 (AMD) .]

6. State supervisory agency.

[2007, c. 627, §9 (RP) .]

SECTION HISTORY

1973, c. 620, §10 (NEW). 1975, c. 545, §7 (RPR). 1997, c. 526, §14 (AMD). 2007, c. 438, §11 (AMD). 2007, c. 627, §9 (AMD).

Subchapter 2: CERTIFICATION OF ASSESSORS

§310. EXAMINATION

The Bureau of Revenue Services shall hold qualifying examinations for assessors at least 4 times each year. [1981, c. 330, (AMD); 1997, c. 526, §14 (AMD).]

1. Additional examinations. Such additional examinations may be held as the State Tax Assessor deems necessary.

[1975, c. 78, §21 (AMD) .]

2. Content and type. The State Tax Assessor shall determine the content and type of examination and in so doing may consult with professional assessing organizations and others.

[1973, c. 695, §6 (RPR) .]

3. Test applicant's knowledge. The examination shall, among other things, test the applicant's knowledge of applicable law and techniques of assessing.

[1973, c. 695, §6 (RPR) .]

4. Level of attainment. The State Tax Assessor shall establish by rule the level of attainment on the examination required for certification. Rules adopted pursuant to this subsection are routine technical rules as defined in Title 5, chapter 375, subchapter 2-A.

[2011, c. 240, §4 (AMD) .]

SECTION HISTORY

1973, c. 620, §10 (NEW). 1973, c. 695, §6 (RPR). 1981, c. 330, (AMD). 1997, c. 526, §14 (AMD). 2011, c. 240, §4 (AMD).

§311. CERTIFICATION

The State Tax Assessor shall issue a certificate of eligibility to any applicant who has demonstrated through appropriate examination that he or she is qualified to perform the assessing function. In addition, the State Tax Assessor shall establish classes of said certificate of eligibility that recognize the differing assessing skills needed for municipalities that vary in population and types of property. [1975, c. 545, §8 (RPR) .]

Certificates of eligibility shall be renewed annually provided the assessor completes at least 16 hours of classroom training approved by the State Tax Assessor each year. [1975, c. 545, §8 (RPR) .]

Any certificate issued by the State Tax Assessor may for cause be revoked after a hearing and findings of fact. In revoking a certificate, the State Tax Assessor shall give the certificate holder 30 days' written notice of the time and place of the hearing and the reasons therefor. An order of revocation shall be effective immediately. [1975, c. 545, §8 (RPR).]

SECTION HISTORY

1973, c. 620, §10 (NEW). 1973, c. 695, §6 (RPR). 1975, c. 545, §8 (RPR).

§312. VIOLATION

After July 1, 1980, no person shall be eligible to perform the duties of a chief assessor of a primary assessing area or the duties of a professional assessor of any municipality or primary assessing area unless he or she shall have been certified in the manner provided. Violation of this section shall be a civil violation for which a forfeiture of not less than \$100 nor more than \$250 shall be adjudged. [1977, c. 696, §265 (RPR).]

SECTION HISTORY

1973, c. 620, §10 (NEW). 1973, c. 695, §6 (RPR). 1975, c. 545, §9 (AMD). 1977, c. 696, §265 (RPR).

§313. TENURE

A chief assessor certified as provided shall serve a probationary period of 2 years. Thereafter he or she shall have tenure and may only be removed as provided. [1975, c. 545, §10 (AMD).]

A chief assessor having tenure in any primary assessing area, upon moving to another primary assessing area, shall serve a probationary period of no longer than one year, but such probationary period may be waived by agreement of the parties. Records as to tenure of chief assessors shall be kept by the Bureau of Revenue Services. [1975, c. 545, §10 (AMD); 1997, c. 526, §14 (AMD).]

SECTION HISTORY

1973, c. 620, §10 (NEW). 1973, c. 695, §6 (RPR). 1975, c. 545, §10 (AMD). 1997, c. 526, §14 (AMD).

§314. REMOVAL

The chief assessor holds office for an indefinite term unless otherwise specified by contract. A chief assessor may be removed from office as follows: [2007, c. 627, §10 (AMD).]

1. Probationary period. A chief assessor serving a probationary period may be removed by the executive committee upon 30 days' written notice stating the reason for the removal.

[2007, c. 627, §10 (AMD) .]

2. Tenure. A chief assessor who has tenure may be removed for cause by the executive committee in the manner provided for the removal of town managers in Title 30-A, section 2633.

[2007, c. 627, §10 (AMD) .]

3. Certification revoked. A chief assessor whose certification is revoked by the State Tax Assessor must be removed from office immediately.

[2007, c. 627, §10 (AMD) .]

4. Lapsed or expired certification.

[1975, c. 545, §11 (RP) .]

SECTION HISTORY

1973, c. 620, §10 (NEW). 1973, c. 695, §6 (RPR). 1975, c. 545, §11 (AMD). 1987, c. 737, §§C77,C106 (AMD). 1989, c. 6, (AMD). 1989, c. 9, §2 (AMD). 1989, c. 104, §§C8,C10 (AMD). 2007, c. 627, §10 (AMD).

Subchapter 3: SELECTION OF ASSESSORS

§315. SELECTION OF ASSESSORS

(REPEALED)

SECTION HISTORY

1973, c. 620, §10 (NEW). 1975, c. 545, §12 (RP).

Subchapter 4: TRAINING OF ASSESSORS

§318. TRAINING OF ASSESSORS

The State Tax Assessor may establish, either on the assessor's own initiative or in conjunction with professional or educational agencies, or both, a program of training to meet the needs of the State of Maine for a sufficient supply of competently trained assessors. Where possible, such training must be conducted by the Margaret Chase Smith Center for Public Policy of the University of Maine System or an institution of higher education. For such purposes, the State Tax Assessor may designate what programs either within or outside the State are acceptable for these training purposes. [1993, c. 78, §4 (AMD) .]

Primary assessing units may expend funds for educational and training activities, including reimbursement for tuition, travel, meals, lodging, textbooks and miscellaneous instructional expenses. In addition, upon authorization of the executive committee of the primary assessing area, leaves of absence with pay may be approved for this purpose. The Bureau of Revenue Services may expend funds for training activities. [1975, c. 78, §21 (AMD); 1997, c. 526, §14 (AMD) .]

SECTION HISTORY

1973, c. 620, §10 (NEW). 1973, c. 695, §6 (RPR). 1985, c. 779, §79 (AMD). 1993, c. 78, §4 (AMD). 1997, c. 526, §14 (AMD).

Subchapter 5: ASSESSING STANDARDS

§326. PURPOSE OF MINIMUM STANDARDS

The purpose of minimum assessing standards is to aid the municipalities of Maine in the realization of just assessing practices without mandating the different ways municipalities might choose to achieve such equitable assessments. [1975, c. 545, §13 (NEW) .]

SECTION HISTORY

1975, c. 545, §13 (NEW) .

§327. MINIMUM ASSESSING STANDARDS

All municipalities whether they choose to remain as single municipal assessing units or choose to be designated as a primary assessing area, either as a primary single unit or a member of a primary district, shall achieve the following minimum assessing standards: [1975, c. 545, §13 (NEW) .]

1. Minimum assessment ratios. A 50% minimum assessment ratio by 1977; a 60% minimum assessment ratio by 1978; and a 70% minimum assessment ratio by 1979 and thereafter. Notwithstanding this subsection, a municipality should not have an assessment ratio at an amount greater than 110% of its just value;

[1993, c. 249, §1 (AMD); 1993, c. 249, §2 (AFF) .]

2. Maximum rating of assessment. A maximum rating of assessment quality of 30 by 1977; a maximum rating of assessment quality of 25 by 1978; a maximum rating of assessment quality of 20 by 1979 and thereafter;

[1975, c. 545, §13 (NEW) .]

3. Employment of assessor. Any municipal assessing unit may employ a part-time, non-certified assessor or contract with a firm or organization that provides assessing services; when any municipal assessing unit or primary assessing area employs a full-time, professional assessor, this assessor must be certified by the Bureau of Revenue Services as a professionally trained assessor. The bureau shall publish, for the information of the municipalities, a listing of certified assessors and assessing firms or organizations.

[2001, c. 583, §10 (AMD) .]

SECTION HISTORY

1975, c. 545, §13 (NEW). 1993, c. 249, §1 (AMD). 1993, c. 249, §2 (AFF). 1997, c. 526, §14 (AMD). 2001, c. 583, §10 (AMD).

§328. ADMINISTRATIVE RULES AND REGULATIONS

Any rules and regulations established by the Bureau of Revenue Services shall recognize the freedom, invention and individual means of the municipalities by which said standards will be met. For municipalities, whether a municipal assessing unit or in a primary assessing area, such regulations shall recognize that:

[1979, c. 666, §9 (AMD); 1997, c. 526, §14 (AMD).]

1. Electronic data processing. Electronic data processing will be optional;

[1975, c. 545, §13 (NEW) .]

2. Time for office to be opened. The assessor's office need not be open full time;

[1975, c. 545, §13 (NEW) .]

3. Uniform accounting system. A uniform accounting system will not be mandated;

[1975, c. 545, §13 (NEW) .]

4. Budgets unnecessary. Budgets need not be submitted to the bureau;

[1975, c. 545, §13 (NEW) .]

5. Number of appraisers. The number of additional appraisers necessary will not be mandated;

[1975, c. 545, §13 (NEW) .]

6. Office records. The following office records do not necessarily have to be maintained:

A. Copies of deeds; [1975, c. 545, §13 (NEW) .]

B. Aerial photographs; [1975, c. 545, §13 (NEW).]

C. Summary accounts or "tub" cards; [1975, c. 545, §13 (NEW).]

[1975, c. 545, §13 (NEW) .]

7. Physical inspection and inventory. Physical inspection and inventory of each real parcel and personal property account will take place at least every 4 years rather than every 3 years;

[1975, c. 545, §13 (NEW) .]

8. Annual sales ratio studies. Assessors will conduct annual sales ratio studies; and

[1975, c. 545, §13 (NEW) .]

9. Tax maps. Municipal assessing units do not necessarily have to maintain tax maps.

[1975, c. 545, §13 (NEW) .]

Upon a municipality's failure to achieve the minimum assessing standards of this subchapter, the bureau may choose at least one or more of the above administrative practices as necessary corrective steps to be undertaken by said municipality, in accordance with sections 271, 272 and 329. [1989, c. 502, Pt. A, §126 (AMD).]

SECTION HISTORY

1975, c. 545, §13 (NEW). 1979, c. 666, §9,10 (AMD). 1989, c. 502, §A126 (AMD). 1997, c. 526, §14 (AMD).

§329. INABILITY TO ACHIEVE STANDARDS

If the Bureau of Revenue Services determines that a municipality has not met the minimum standards set forth in this subchapter, the municipality has 2 options: [2007, c. 627, §11 (AMD).]

1. Acceptance. If the municipality accepts the bureau's determination, the bureau shall consult with the officers of the municipality and require steps by which the municipality is to achieve an acceptable level of just assessing practices. In requiring those steps, the bureau shall endeavor to accommodate the preferences of the municipal officers. The steps may include membership, where applicable, in a primary assessing district, joining with a companion municipality in the hiring of a professional assessor or an assessing firm or other arrangements approved by the bureau; and

[2007, c. 627, §11 (AMD) .]

2. Appeal. If the municipality is aggrieved by the bureau's determination, the municipality may file a written notice of appeal with the State Board of Property Tax Review in accordance with chapter 101, subchapter 2-A.

[2007, c. 627, §11 (AMD) .]

SECTION HISTORY

1975, c. 545, §13 (NEW). 1979, c. 666, §11 (AMD). 1985, c. 764, §9 (AMD). 1997, c. 526, §14 (AMD). 2007, c. 627, §11 (AMD).

§330. PROFESSIONAL ASSESSMENT FIRMS

1. Guidelines for professional assessing firms. The State Tax Assessor shall establish by rule guidelines for professional assessing firms. The guidelines must include the following requirements:

A. Each professional assessing firm shall employ at least one certified Maine assessor; and [2011 , c. 240 , §5 (AMD) .]

B. Each professional assessing firm performing revaluation services for a municipality shall provide the municipality with papers and information necessary to conduct future revaluations. [2011 , c. 240 , §5 (AMD) .]

Rules adopted pursuant to this subsection are routine technical rules as defined in Title 5, chapter 375, subchapter 2-A.

[2011 , c. 240 , §5 (AMD) .]

2. Model contract. The State Tax Assessor shall develop a model contract for revaluation services. This model contract shall be made available to all municipalities.

[1985 , c. 764 , §10 (NEW) .]

3. Assistance to municipalities. The State Tax Assessor shall provide technical assistance to municipalities, when requested, in evaluating and selecting professional revaluation firms.

[1985 , c. 764 , §10 (NEW) .]

SECTION HISTORY

1985, c. 764, §10 (NEW). 2011, c. 240, §5 (AMD).

§331. ASSESSMENT MANUAL

The State Tax Assessor shall maintain and periodically update a State assessment manual by rule, in accordance with the Maine Administrative Procedure Act, Title 5, chapter 375, which shall identify accepted and preferred methods of assessing property. [1985, c. 764, §10 (NEW) .]

Any municipality performing or contracting for the performance of a revaluation after January 1, 1987, shall use or require the use of the State assessment manual or another professionally accepted manual or procedure. [1985, c. 764, §10 (NEW) .]

SECTION HISTORY

1985, c. 764, §10 (NEW).

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